Treasury Board of Canada Secretariat | Secrétariat du Conseil du Trésor du Canada

Better government: with partners, for Canadians

Departmental Performance Report

2013–14

Canada

Departmental Performance Report

2013–14

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Foreword

Departmental Performance Reports are part of the Estimates family of documents. Estimates documents support appropriation acts, which specify the amounts and broad purposes for which funds can be spent by the government. The Estimates document family has three parts.

Part I (Government Expenditure Plan) provides an overview of federal spending.

Part II (Main Estimates) lists the financial resources required by individual departments, agencies and Crown corporations for the upcoming fiscal year.

Part III (Departmental Expenditure Plans) consists of two documents. Reports on Plans and Priorities (RPPs) are expenditure plans for each appropriated department and agency (excluding Crown corporations). They describe departmental priorities, Strategic Outcomes, programs, expected results and associated resource requirements, covering a three-year period beginning with the year indicated in the title of the report. Departmental Performance Reports (DPRs) are individual department and agency accounts of actual performance, for the most recently completed fiscal year, against the plans, priorities and expected results set out in their respective RPPs. DPRs inform parliamentarians and Canadians of the results achieved by government organizations for Canadians.

Additionally, Supplementary Estimates documents present information on spending requirements that were either not sufficiently developed in time for inclusion in the Main Estimates or were subsequently refined to account for developments in particular programs and services.

The financial information in DPRs is drawn directly from authorities presented in the Main Estimates and the planned spending information in RPPs. The financial information in DPRs is also consistent with information in the Public Accounts of Canada. The Public Accounts of Canada include the Government of Canada Consolidated Statement of Financial Position, the Consolidated Statement of Operations and Accumulated Deficit, the Consolidated Statement of Change in Net Debt, and the Consolidated Statement of Cash Flow, as well as details of financial operations segregated by ministerial portfolio for a given fiscal year. For the DPR, two types of financial information are drawn from the Public Accounts of Canada: authorities available for use by an appropriated organization for the fiscal year, and authorities used for that same fiscal year. The latter corresponds to actual spending as presented in the DPR.

The Treasury Board *Policy on Management, Resources and Results Structures* further strengthens the alignment of the performance information presented in DPRs, other Estimates documents and the Public Accounts of Canada. The policy establishes the Program Alignment Architecture (PAA) of appropriated organizations as the structure against which financial and non-financial performance information is provided for Estimates and parliamentary reporting. The same reporting structure applies irrespective of whether the organization is reporting in the Main Estimates, the RPP, the DPR or the Public Accounts of Canada.

A number of changes have been made to DPRs for 2013–14 to better support decisions on appropriations. Where applicable, DPRs now provide financial, human resources and performance information in Section II at the lowest level of the organization's PAA.

In addition, the DPR's format and terminology have been revised to provide greater clarity, consistency and a strengthened emphasis on Estimates and Public Accounts information. As well, departmental reporting on the Federal Sustainable Development Strategy has been consolidated into a new supplementary information table posted on departmental websites. This new table brings together all of the components of the Departmental Sustainable Development Strategy formerly presented in DPRs and on departmental websites, including reporting on the Greening of Government Operations and Strategic Environmental Assessments. Section III of the report provides a link to the new table on the organization's website. Finally, definitions of terminology are now provided in an appendix.

President's Message

The Honourable Tony Clement

I am pleased to present the *2013–14 Departmental Performance Report* for the Treasury Board of Canada Secretariat.

In 2013–14, the Secretariat made huge strides in advancing the Government of Canada's efforts to improve the way it interacts with those it serves, strengthen financial and expenditure management, and modernize human resources management.

We continued to change how we connect with Canadians by increasingly making government data accessible and free through our open government initiative. More than 200,000 datasets are now available online at data.gc.ca. Our first national appathon in March 2014 challenged participants to create apps using federal government datasets, demonstrating its enormous potential to promote entrepreneurship, job creation, innovation and economic growth.

We also made it easier for Canadians to file Access to Information requests by offering online application forms for many federal departments and agencies, ensuring government information is open, transparent and accessible to Canadians.

The Treasury Board streamlined electronic services by consolidating the federal government's web presence from 1,500 different websites to one user-friendly site—Canada.ca. Ranked as the most user-friendly web portal among G8 countries, the site will lead to an integration of departmental services, thus saving Canadians time and effort.

In addition, the Secretariat improved the way the government interacts with business by implementing the Red Tape Reduction Action Plan, which targets irritants that burden Canadian business with unnecessary costs and delays. The One-for-One Rule ensures every new regulation that imposes an administrative burden on business must be offset by the removal of an existing regulation. As of March 31, 2014, the rule has saved Canadian businesses almost $21 million. The One-for-One Rule has been so successful that, in January, I introduced legislation to enshrine it as a permanent feature.

To strengthen financial and expenditure management, we made more rigorous decisions on new and existing spending, and on the renewal of funding set to expire. We established a new Costing Centre of Expertise within the Secretariat to improve our capacity to challenge costing of new programs and services. Similarly, the adoption of new technologies ensures Canadians receive value for their tax dollars by simplifying, standardizing and consolidating administrative functions and operations across the Government.

The Secretariat also led a government-wide effort to modernize our human resources management. Historic barriers to collective bargaining and essential services determination were removed following the adoption of legislation in December. We also reached an agreement on the Public Service Health Care Plan to implement the 50:50 retiree cost-sharing of contributions, resulting in over $6 billion in savings while improving benefits for all plan members.

On April 1, 2014, we moved to implement the *Directive on Performance Management*, which includes talent management measures and recognition of employee achievements. As well, we have proposed a short-term disability plan as part of our commitment to provide employees with timely access to the type of case management, rehabilitation and return-to-work services they need.

Through these and numerous other measures, the Secretariat is working to modernize government operations so Canadians continue to benefit from effective and efficient programs and services delivered by a high-performing and affordable public service.

I invite you to read the *2013–14 Departmental Performance Report* to see how the Secretariat is contributing to the Government of Canada's agenda to transform and modernize the way we serve Canadians.

Original signed by

The Honourable Tony Clement
President of the Treasury Board

Section I: Organizational Expenditure Overview

Organizational Profile

Appropriate Minister: The Honourable Tony Clement, President of the Treasury Board

Institutional Head: Yaprak Baltacıoğlu, Secretary of the Treasury Board

Ministerial Portfolio: The Treasury Board of Canada Secretariat and the Canada School of Public Service. Operating at arm's length and reporting to Parliament through the President of the Treasury Board are the Public Sector Pension Investment Board, the Office of the Commissioner of Lobbying of Canada and the Office of the Public Sector Integrity Commissioner of Canada.

Enabling Instruments:

- *Financial Administration Act*[i]

Year of Commencement: 1966

Organizational Context

Treasury Board Roles

The Treasury Board is a Cabinet committee of ministers established in 1867. It oversees the government's financial and human resources and administrative responsibilities, and establishes policies that govern each of these areas. In addition, the Prime Minister has designated the Treasury Board to act as the committee of the Queen's Privy Council to consider and approve regulations and most orders-in-council. The Treasury Board, as the management board for the government, has three principal roles:

- It acts as the government's Management Office by promoting improved performance. It also approves policies to support the prudent and effective management of the government's assets and financial, information and technology resources.
- It acts as the government's Budget Office by examining and approving the proposed spending plans of government departments and by reviewing the development of approved programs.
- It acts as the human resources office and the employer or People Management Office by managing compensation and labour relations for the core public administration. It also sets foundational values for the public sector and people management policies for the core public administration (including determining the terms and conditions of employment) to ensure coherence and consistency, where needed.

Raison d'être

The Treasury Board of Canada Secretariat (Secretariat) is the administrative arm of the Treasury Board, and the President of the Treasury Board is the Minister responsible for the Secretariat. This organization supports the Treasury Board by making recommendations and providing advice on program spending, regulations and management policies and directives, while respecting the primary responsibility of deputy heads in managing their organizations, and their roles as accounting officers before Parliament. In this way, the Secretariat strengthens the way government is managed and helps to ensure value for money in government spending and results for Canadians.

Responsibilities

The Secretariat supports the Treasury Board in each of its roles (see text box "Treasury Board Roles"). Within the Secretariat, the Comptroller General of Canada[ii] provides government-wide leadership, direction, oversight and capacity building for financial management, internal audit and the management of assets and acquired services. The Chief Human Resources Officer[iii] provides government-wide leadership on people management through policies, programs and strategic engagements and by centrally managing labour relations, compensation, pensions and benefits and contributing to the management of executives. The Chief Information Officer[iv] provides government-wide leadership, direction, oversight and capacity building for information management, information technology, government security (including identity management) and access to information, privacy, and internal and external service delivery.

The Treasury Board Portfolio consists of the Secretariat and the Canada School of Public Service. The Public Sector Pension Investment Board, the Office of the Commissioner of Lobbying of Canada and the Office of the Public Sector Integrity Commissioner of Canada are arm's-length organizations that report to Parliament through the President of the Treasury Board.

When working with federal departments, agencies and Crown corporations, the Secretariat plays three central agency roles:

- A leadership role in driving and modelling excellence in public sector management and in identifying and launching government-wide horizontal initiatives that target administrative efficiencies;
- A challenge and oversight role that includes reporting on the government's management and budgetary performance and developing government-wide management policies and standards; and
- A community enabling role to help organizations improve management performance.

Strategic Outcome and Program Alignment Architecture

In 2013–14, the Secretariat's Program Alignment Architecture[v] (PAA) included six programs that contributed to the achievement of its Strategic Outcome, "Government is well managed and accountable, and resources are allocated to achieve results." Detailed information about the Secretariat's Strategic Outcome and about each program can be found in Section II: Analysis of Programs by Strategic Outcome.

Strategic Outcome: Government is well managed and accountable, and resources are allocated to achieve results

1.1 Management Frameworks

- 1.1.1 Strategic Management and Governance
- 1.1.2 Sound Management and Decision Making
- 1.1.3 Service Modernization
- 1.1.4 Information Management, Access and Privacy
- 1.1.5 Management of Information Technology
- 1.1.6 Government Security
- 1.1.7 Communications and Corporate Identity
- 1.1.8 Regulatory Management

1.2 People Management

- 1.2.1 Direction Setting
- 1.2.2 Enabling Infrastructure
- 1.2.3 Comprehensive Management of Compensation

1.3 Expenditure Management

- 1.3.1 Results-Based Expenditure Management
- 1.3.2 Expenditure Management Advice and Reporting
- 1.3.3 Compensation Expenditure Management

1.4 Financial Management

- 1.4.1 Financial Management, Oversight and Reporting
- 1.4.2 Internal Audit
- 1.4.3 Assets and Acquired Services

1.5 Government-Wide Funds and Public Service Employer Payments

1.6 Internal Services

Organizational Priorities

In its *2013–14 Report on Plans and Priorities*,[vi] the Secretariat established four organizational priorities that contribute to its Strategic Outcome.

- Priority 1: Strengthen government financial and expenditure management to support value for money, including ongoing cost-containment and increased operational efficiency;
- Priority 2: Continue to support departments in improving their people management practices, to ensure comprehensive management of compensation and to improve government-wide human resources systems and service delivery;
- Priority 3: Provide leadership in the strategic use of information technology (IT) to enable more efficient and effective delivery of government programs and services; and
- Priority 4: Renew the Secretariat's workplace to enhance internal efficiency and effectiveness.

The results achieved under each priority are summarized below. Further information on results can be found in the Performance Analysis and Lessons Learned section of each of the Secretariat's programs in Section II: Analysis of Programs by Strategic Outcome.

Priority 1: Strengthen government financial and expenditure management to support value for money, including ongoing cost-containment and increased operational efficiency

Type[1]	Programs
Ongoing	Expenditure Management Financial Management
Summary of Progress	
In 2013–14, the Secretariat: • Enhanced the effectiveness of its challenge function (e.g., the Costing Centre of Expertise) and improved the accessibility and use of expenditure information for reporting and decision making; • Standardized government-wide financial management systems to increase efficiencies; • Reviewed government procurement policies with an emphasis on improved planning; and • Reduced regulatory red tape and supported business competitiveness by implementing the Red Tape Reduction Action Plan.[vii]	

1. Type is defined as follows: previously committed to—committed to in the first or second fiscal year prior to the subject year of the report; ongoing—committed to at least three fiscal years prior to the subject year of the report; and new—newly committed to in the reporting year of the RPP or DPR.

Priority 2: Continue to support departments in improving their people management practices, to ensure comprehensive management of compensation and to improve the government-wide human resources systems and service delivery

Type	Programs
Ongoing	People Management Expenditure Management
Summary of Progress	
In 2013–14, the Secretariat: • Advanced a sustainable and holistic approach to public service compensation that reflects modern employment conditions; • Strengthened strategic workforce management by introducing the *Directive on Performance Management*[viii] and increased support for managers to recognize employee excellence; and • Modernized the delivery of government-wide human resources services, focusing on common business processes, data structures and system configurations.	

Priority 3: Provide leadership in the strategic use of information technology (IT) to enable more efficient and effective delivery of government programs and services

Type	Programs
Ongoing	People Management Expenditure Management
Summary of Progress	
In 2013–14, the Secretariat: • Supported more efficient and effective multi-channel service delivery by modernizing the government's online presence, making greater use of e-services and implementing better cyber authentication; • Continued to implement the Open Government initiative (e.g., open data), including commitments in Canada's Action Plan on Open Government;[ix] and • Standardized, consolidated and re-engineered back office systems to reduce costs, focusing on common IT applications and end-user devices.	

Priority 4: Renew the Secretariat's workplace to enhance internal efficiency and effectiveness

Type	Programs
Ongoing	Internal Services
Summary of Progress	
In 2013–14, the Secretariat: • Reviewed and redesigned its business procedures and upgraded its technology to meet the needs of a mobile and connected workforce; • Optimized and leveraged existing data and information; and • Piloted new approaches for organizing its work environment to foster innovation and collaboration, and reduce office space.	

Risk Analysis

The Secretariat actively monitors its operating environment to identify and manage risks that could affect progress toward strategic outcome and organizational priorities. Key risks are captured in the Secretariat's Corporate Risk Profile (CRP), which is updated annually.

Risk management is integrated into all aspects of internal operations and is a fundamental element of the Secretariat's integrated business planning process to support effective decision making, resource allocation and the achievement of results.

Key Risks

Risk	Risk Response Strategy	Link to Program Alignment Architecture
1. Challenges in standardizing and consolidating government-wide systems and processes that are needed to achieve more efficient government administration and greater productivity in the public service.	Developed and completed multiple planned policy instruments, including guidance, standards and directives, in the areas of information technology (IT), information management (IM) and people management.	1.1 Management Frameworks 1.2 People Management
2. Inability to effectively adapt to unpredictable changes in the fiscal environment.	Continued to work with departments to proactively identify potential issues and challenges. Assessed departmental practices through the Management Accountability Framework (MAF) to ensure compliance, and provided advice as required.	1.4 Financial Management

Risk	Risk Response Strategy	Link to Program Alignment Architecture
3. Challenges in aligning the Secretariat's tools and processes to provide the appropriate level of oversight without creating barriers to innovation, productivity and efficiency in government.	Made significant changes to processes such as the MAF to reduce the burden on departments. Worked toward achieving the One-for-One Rule targets to reduce regulatory burden.	1.1 Management Frameworks
4. Challenges in transforming the Secretariat's administrative and business processes.	Established clear priorities and allocated resources to planning and governance initiatives, including communications.	1.6 Internal Services
5. Security of the Secretariat's data and information.	Focused on the integrity of the Secretariat's IT systems, including through employee awareness and training activities, and strengthened IM systems.	1.6 Internal Services

In 2013–14, the Secretariat identified, assessed, and monitored risks and factors that create uncertainty. The CRP identified five key risks in two broad categories.

Central Agency Risks (risks 1–3)

The Secretariat, as the administrative arm of the Treasury Board, oversees expenditures, budgets, and management policies and initiatives. It is the driver of excellence and accountability within the public service. Risks in this category were driven by external factors such as the increased complexity of whole-of-government systems, the current environment of fiscal restraint and the unintended consequences of change.

The Secretariat's response to these risks included measures to bolster the Treasury Board policy regime to support IM and IT modernization. The Secretariat also enhanced oversight of IT investment planning and established a government-wide framework to improve the management of IT applications while eliminating redundant applications. Central agency risks were successfully managed by setting clear expectations for departments; reducing unnecessary administrative requirements; strengthening the capacity of functional communities; and improving governance mechanisms related to people management.

Departmental Risks (risks 4–5)

Risks in the second category relate to the internal management and administration of the Secretariat and were driven by its capacity to implement change. Risk factors identified in this category included the need to have the right tools and processes to enable transformation and permit the Secretariat to respond rapidly to emerging issues while ensuring the integrity of data and information systems.

Departmental risks were managed by focusing on information and data as strategic assets for enabling efficiencies and higher productivity. Specifically, to combat cyber threats the Secretariat responded by ensuring the integrity of its IT security systems, strengthening its IM practices and reinforcing public sector values and ethics.

Overall, the Secretariat's ongoing improvement in the area of risk management can be attributed to its strategies for managing the two broad categories of risks, described above, as well as to its effective monitoring activities.

Actual Expenditures

2013–14 Budgetary Financial Resources (dollars)

Main Estimates	Planned Spending	Total Authorities Available for Use	Actual Spending (authorities used)	Difference (actual minus planned)
5,662,899,768	5,662,899,768	4,399,919,524	2,892,520,949	-2,770,378,819

2013–14 Human Resources (Full-Time Equivalents [FTEs])

Planned	Actual	Difference (actual minus planned)
1,847	1,834	-13

Budgetary Performance Summary for Strategic Outcome and Programs (dollars)

Strategic Outcome, Programs and Internal Services	2013–14 Main Estimates	2013–14 Planned Spending	2014–15 Planned Spending	2015–16 Planned Spending	2013–14 Total Authorities Available for Use	2013–14 Actual Spending (authorities used)	2012–13 Actual Spending (authorities used)	2011–12 Actual Spending (authorities used)
Strategic Outcome: Government is well managed and accountable, and resources are allocated to achieve results								
Management Frameworks	53,841,513	53,841,513	51,725,463	51,404,826	58,648,770	57,875,343	58,544,372	72,944,230
People Management	51,859,283	51,859,283	64,550,201	64,786,456	58,581,776	57,834,089	60,974,838	65,443,623
Expenditure Management	32,866,405	32,866,405	31,791,958	31,791,872	36,724,338	35,573,464	31,046,559	50,893,368
Financial Management	32,613,027	32,613,027	32,235,681	32,235,681	32,869,903	31,291,934	30,866,718	28,829,749
Government-Wide Funds and Public Service Employer Payments	5,420,474,397	5,420,474,397	7,106,195,208	6,646,263,604	4,124,513,261	2,629,221,633	2,500,372,808	2,192,868,962
Subtotal	5,591,654,625	5,591,654,625	7,286,498,511	6,826,482,439	4,311,338,048	2,811,796,463	2,681,805,295	2,410,979,931
Internal Services Subtotal	71,245,143	71,245,143	78,425,603	57,988,583	88,581,476	80,724,486	80,220,719	93,528,245
Total	5,662,899,768	5,662,899,768	7,364,924,114	6,884,471,022	4,399,919,524	2,892,520,949	2,762,026,013	2,504,508,177

Notes:

The figures for actual spending in 2011–12 have been restated due to program realignment, as identified in the *2013–14 Report on Plans and Priorities*.

Any minor numerical differences are due to rounding.

The above table provides the Main Estimates, the planned spending, the total authorities available for use, and the actual spending (authorities used) for 2013–14. These amounts are discussed by program in Section II: Analysis of Programs by Strategic Outcome. For comparison purposes, the planned spending is provided for two future years, and the actual spending (authorities used) for two prior years.

Approximately 60 per cent of the planned spending for Government-Wide Funds and Public Service Employer Payments is transferred to, and spent by, other departments and agencies for items such as operating and capital budget carry-forward, severance, parental benefits, and requirements. The Secretariat's total authorities available for use are reduced accordingly. The most significant difference between planned and actual spending (on average $3 billion per year) relates to the amounts distributed from the corresponding Votes to other organizations; expenditures appear in the operating Votes of these organizations. The balance of funding in this program is for public service employer payments.

Overall, planned spending increased by $1.7 billion from 2013–14 to 2014–15 primarily due to an increase in central Votes (paylist expenditures and operating budget carry-forward) of $1.3 billion and to a statutory item for an actuarial adjustment made in virtue of the *Public Service Superannuation Act* of $443 million.

Planned spending decreased by $480 million from 2014–15 to 2015–16, mainly due to a reduction of $450 million in paylist expenditures related to severance payments. Following the ratification of 25 new collective agreements between 2010 and 2013, more than 175,000 represented, excluded and unrepresented employees in the core public administration accepted the elimination of severance benefits for voluntary separation. Eliminating these benefits has brought public service compensation more in line with the private sector.

Overall, actual spending increased by $257.5 million from 2011–12 to 2012–13. Actual spending related to public service employer payments increased by $307.5 million, largely as a result of the statutory item noted above, offset by a decrease due to the one-time payment for long-term disability benefits provided under the Service Income Security Insurance Plan. Actual spending for the Secretariat's operations decreased by $50 million largely as a result of one-time expenditures related to professional service costs; payouts to employees resulting from the revision of specific collective agreements; reductions related to Economic Action Plan 2012 cost-containment measures; project delays; and the deferral of staffing plans.

The increase in actual spending of $130.5 million from 2012–13 to 2013–14 was largely as a result of an increase in disability and health care expenditures and a decrease in revenues from revolving funds and special accounts, related to public service employer payments.

Alignment of Spending With the Whole-of-Government Framework

Alignment of 2013–14 Actual Spending With the Whole-of-Government Framework[x] (dollars)

Strategic Outcome	Program	Spending Area	Government-Wide Outcome	2013–14 Actual Spending
Government is well managed and accountable, and resources are allocated to achieve results.	1.1 Management Frameworks	Government Affairs	Well-managed and efficient government operations	57,875,343
	1.2 People Management	Government Affairs	Well-managed and efficient government operations	57,834,089
	1.3 Expenditure Management	Government Affairs	Well-managed and efficient government operations	35,573,464
	1.4 Financial Management	Government Affairs	Well-managed and efficient government operations	31,291,934
	1.5 Government-Wide Funds and Public Service Employer Payments	Government Affairs	Well-managed and efficient government operations	2,629,221,633

Total Spending by Spending Area (dollars)

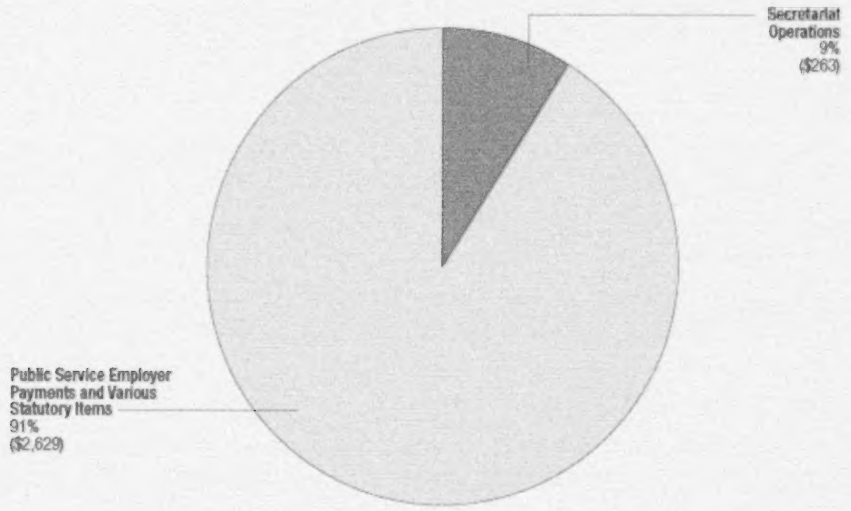
Spending Area	Total Planned Spending	Total Actual Spending
Economic Affairs	N/A	N/A
Social Affairs	N/A	N/A
International Affairs	N/A	N/A
Government Affairs	5,591,654,625	2,811,796,463

Note:

The figures above do not include Internal Services.

Departmental Spending Trend

Figure 1. Treasury Board of Canada Secretariat 2013–14 Actual Spending ($ millions)



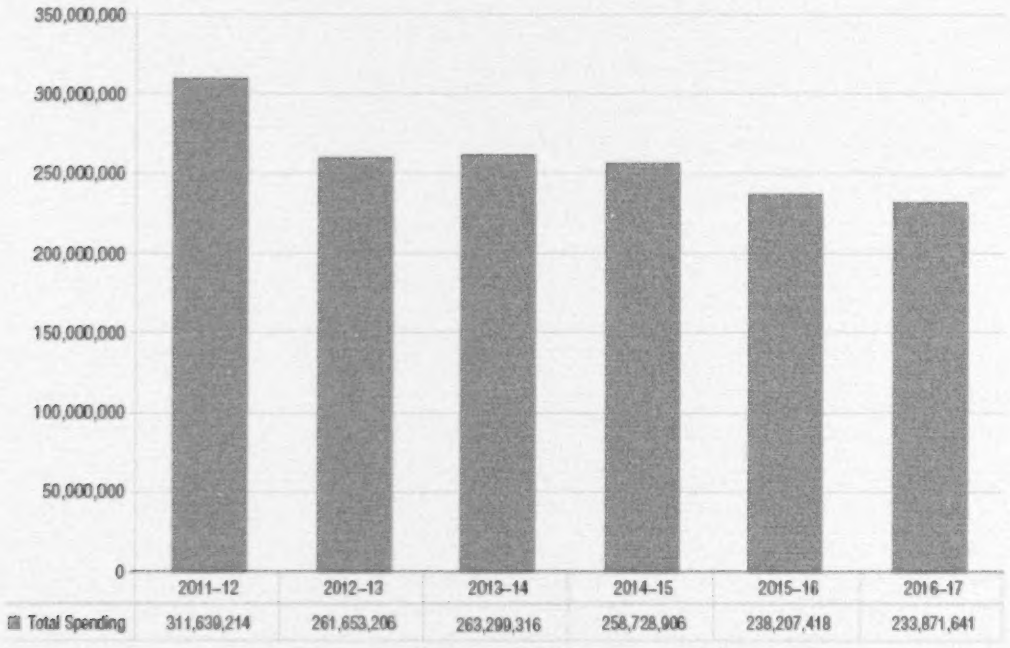
The Secretariat spent a total of $2.89 billion toward achieving its strategic outcome. Approximately 9 per cent of total spending was directly related to expenditures for its operations. The remainder related to public service employer payments that the Secretariat manages for the core public administration in its role as the People Management Office.

Figure 2. Treasury Board of Canada Secretariat Public Service Employer Payments and Various Statutory Items 2013–14 Actual Spending ($ millions)

Statutory Payments 17% ($443)
Provincial Payroll Taxes and Health Care Premiums 24% ($640)
Disability Insurance and Other 9% ($231)
Service Income Security 7 % ($174)
Public Service Health Care Plan 30% ($799)
Dental Care Plans 13% ($342)

Total spending in 2013–14 for public service employer payments was $2.6 billion. This included payments under 16 public service benefit plans and associated expenditures, and statutory items. The latter include the Secretariat's employer contributions made under the *Public Service Superannuation Act*,[xi] the *Employment Insurance Act*[xii] and other related acts.

Figure 3. Departmental Operations Spending Trend Graph (dollars)

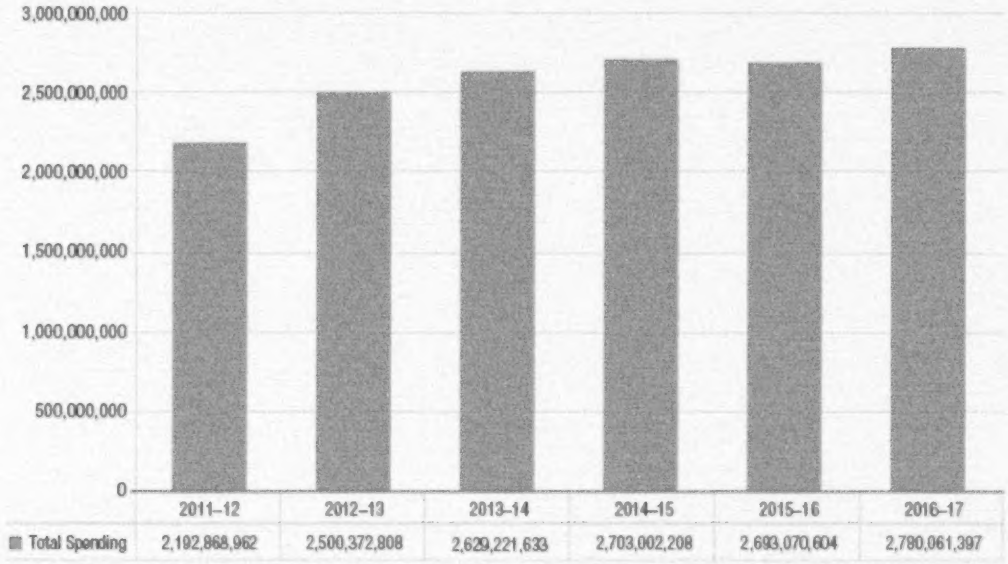


The Secretariat's operating expenditures include salaries, non-salary costs that support its operations, and contributions to employee benefit plans and other statutory items for its own employees.

Decreased spending in 2012–13 compared with the previous year is largely as a result of one-time expenditures for professional services to support the review of departmental spending across government; payouts to employees due to the revision of specific collective agreements; reductions related to Economic Action Plan 2012[xiii] cost-containment measures; savings from project delays; and the deferral of staffing plans.

Decreases in program expenditures are expected to continue to 2016–17 due to the implementation of Economic Action Plan 2012 cost-containment measures and the sunsetting of initiatives such as the Workspace Renewal Initiative, the Joint Learning Program, Cyber Security II and the Federal Contaminated Sites Action Plan.

Figure 4. Public Service Employer Payments (Vote 20) and Various Statutory Items – Spending Trend Graph (dollars)



Expenditures for public service employer payments and statutory items represent the employer's share of contributions required by the insurance plans sponsored by the Government of Canada. These amounts also include statutory items for payments under the *Public Service Pension Adjustment Act*[xiv] and employer contributions made under the *Public Service Superannuation Act* (PSSA),[xv] the *Employment Insurance Act*[xvi] and related acts.

Public service employer payments increased by $307.5 million from 2011–12 to 2012–13, primarily as a result of a $443-million actuarial adjustment to employer contributions made under the PSSA. The actuarial adjustment, offset by a decrease of $129 million resulting from a one-time payment under the Service Income Security Insurance Plan and a decrease in payroll taxes, is reflected in planned spending each year from 2013–14 to 2016–17.

Expenditures for public service insurance increased by $129 million from 2012–13 to 2013–14 following a premium rate increase for the Disability Insurance Plan; the cessation of a premium holiday for long-term disability insurance under the Royal Canadian Mounted Police Life and Disability Insurance Plan; higher usage of the Public Service Health Care Plan (PSHCP); and a decrease in recoveries of the employer's share of insurance plans from other government departments related to Special Accounts and Revolving Funds.

Planned spending between 2014–15 and 2016–17 will increase by $77 million largely as a result of an expected rise in PSHCP usage per member, increased unit costs under the Pensioners' Dental Services Plan and Public Service Dental Care Plan, and higher employer contributions directly related to increases in payroll.

Estimates by Vote

For information on the Secretariat's organizational Votes and statutory expenditures, consult the *Public Accounts of Canada 2014*[xvii] on the Public Works and Government Services Canada website.

Section II: Analysis of Programs by Strategic Outcome

Strategic Outcome: Government is well managed and accountable, and resources are allocated to achieve results.

Performance Measurement

Performance Indicator	Target	Actual Result
Canada's ranking in The World Bank's Worldwide Governance Indicators,[xviii] for the third indicator, "Government Effectiveness"	Top ten among Organisation for Economic Co-operation and Development (OECD) member countries	The World Bank's Worldwide Governance Indicators rank Canada eighth among OECD countries for government effectiveness

Issued annually, the World Bank's Government Effectiveness Index (GEI) is an indicator that captures perceptions about the quality of public services, the quality of the civil service, and the degree of its independence from political pressure. The GEI also measures the quality of policy formulation and implementation, and the credibility of the government's commitment to these policies. In 2013, Canada ranked eighth among the 34 OECD countries for this indicator.

Program 1.1: Management Frameworks

The Management Frameworks program establishes principles for sound governance and management in the Government of Canada by helping ministers set government-wide policy direction in targeted areas. These areas include service and program modernization, information management, information technology, security, communications and regulatory management.

This program achieves its results by communicating clear expectations for deputy heads and by adopting principles-based approaches and risk-informed oversight. Working with departments, agencies and functional communities (e.g., regulation, information technology, security), the Secretariat provides leadership, oversight, assessment and guidance in areas related to management policy and regulatory development, compliance and performance reporting. This work also includes responding to emerging public sector management issues and promoting informed risk-taking, innovation, cost-effectiveness, efficiency, transparency and accountability.

This program is underpinned by a broad set of enabling legislation, including the *Financial Administration Act*[xix] and the *Federal Accountability Act*.[xx]

2013–14 Budgetary Financial Resources (dollars)

Main Estimates	Planned Spending	Total Authorities Available for Use	Actual Spending (authorities used)	Difference (actual minus planned)
53,841,513	53,841,513	58,648,770	57,875,343	4,033,830

2013–14 Human Resources (Full-Time Equivalents [FTEs])

Planned	Actual	Difference (actual minus planned)
374	360	-14

The difference between the amounts under the headings Main Estimates and Total Authorities Available for Use is mainly due to transfers from Treasury Board central Votes, including severance and parental leave payments, and a transfer to Public Works and Government Services Canada for the remaining activities related to the finalization of the human resources application PeopleSoft 9.1. The severance payments accounted for the increase in actual expenditures over planned.

Performance Results

Expected Results	Performance Indicators	Targets	Actual Results
Continuous improvement in the quality of government-wide public service management	Per cent of federal organizations that obtained an "acceptable" MAF rating for citizen-focused service, management of security, integrated risk management, information and information technology	75%	100%

Performance Analysis and Lessons Learned

In 2013–14, the Secretariat issued over 25 updates to the Treasury Board policy suite, including 7 new and amended instruments in the areas of service, information management, information technology and communications. In the regulatory management area, legislation was introduced to formalize limits on the administrative burden for business.

The Secretariat assesses the impact of its policy guidance on the quality of public service management through the Management Accountability Framework (MAF).[xxi] The only area of management assessed in the 2013–14 MAF[2] relating to this performance indicator was integrated risk management. Of the 33 federal organizations that were assessed, all received an "acceptable" rating, indicating that they had successfully integrated risk management into their strategic and operational planning processes. These results show that organizations are continuing to implement the key components of public service management.

Sub-Program 1.1.1: Strategic Management and Governance

Through the Strategic Management and Governance sub-program, the Secretariat provides leadership across the Government of Canada to establish a broad management agenda and promote strategic approaches to crosscutting policy issues on public sector management. Policy centres and federal institutions receive advice and support to maintain the integrity of the suite of Treasury Board policies and review and refine policy instruments to ensure they reflect government priorities, achieve management goals, appropriately manage risk and impose minimal administrative burden.

Sub-program 1.1.1 also identifies new and emerging management and governance issues; promotes increased productivity and innovation in management practices; advances modern reporting; and develops efficient, cost-effective approaches to planning, risk management and oversight and to strengthening the government's operating environment.

2013–14 Budgetary Financial Resources (dollars)

Planned Spending	Actual Spending	Difference (actual minus planned)
4,631,376	4,062,191	-569,185

2013–14 Human Resources (FTEs)

Planned	Actual	Difference (actual minus planned)
41	29	-12

Actual spending was less than planned largely due to contract and staffing delays.

2. The refinement of MAF methodology has eliminated the "strong" rating. "Acceptable" was the highest rating federal organizations were granted for 2013–14.

Performance Results

Expected Result	Performance Indicators	Targets	Actual Results
Federal institutions are equipped with policy instruments to meet their accountabilities and achieve results	Per cent of active policy instruments that meet or exceed expected maturity milestones	100%	100%

Performance Analysis and Lessons Learned

Maturity milestones refer to the four stages that Treasury Board policy instruments undergo as they are implemented: awareness, adoption, achieving results, and optimization. The Secretariat monitors policy implementation in various ways, including through five-year policy reviews, horizontal audits and the annual MAF assessment. The expected maturity milestone for active policy instruments in 2013–14 was "adoption." In achieving 100 per cent of its target, the Secretariat met the implementation time frame for policy instruments.

The Secretariat's monitoring indicated that active policy instruments were in the "adoption" stage in all federal organizations, with many instruments being fully adopted and some able to demonstrate other maturity milestones. Going forward, the Secretariat will work with organizations to develop performance indicators in order to ensure that policy instruments are achieving results.

Sub-Program 1.1.2: Sound Management and Decision Making

Through the Sound Management and Decision Making sub-program, the Secretariat provides independent strategic advice, guidance and support to federal organizations for implementing and applying Treasury Board policies, government priorities, risk-management strategies and performance management in support of sound decision making.

Sub-program 1.1.2 includes the Secretariat's advice and guidance on resource allocation, risks and policy compliance, provided to departments and agencies during the due diligence review of Treasury Board submissions.

It also includes the Secretariat's MAF activities, which set out the Treasury Board's expectations for good public service management. MAF is an integrated assessment tool that helps managers, deputy heads and central agencies assess progress and strengthen accountability for management results through clear indicators and measures that gauge performance over time. This sub-program captures the strategic direction and continuous evolution of MAF, which is informed by the management expectations set out in other sub-programs of the Secretariat's PAA.

2013–14 Budgetary Financial Resources (dollars)

Planned Spending	Actual Spending	Difference (actual minus planned)
13,062,178	14,407,643	1,345,465

2013–14 Human Resources (FTEs)

Planned	Actual	Difference (actual minus planned)
110	99	-11

Actual spending was more than planned largely due to severance and parental leave payments.

Performance Results

Expected Result	Performance Indicators	Targets	Actual Results
Advice and direction provided to federal organizations to support sound management and decision making	Per cent of representative deputy heads in agreement that the advice and direction provided by the Secretariat supports sound management and decision making	70%	75%
	Per cent of federal organizations that obtained a MAF rating of "acceptable" for use of information for decision making	80%	96%

Performance Analysis and Lessons Learned

Members of the Public Sector Management Advisory Committee (PSMAC) were surveyed on a number of questions related to the quality of the Secretariat's advice and challenge function and the alternative approaches it suggested to challenges faced by their organizations. Deputy heads responded that the advice and direction provided by the Secretariat met their requirements. In this area, actual results for the Secretariat exceeded its target.

In addition, the Secretariat assessed its progress on ensuring that advice and direction provided to federal organizations supports sound decision making by rating organizations through the MAF on the use of evaluation recommendations. Out of the 28 federal organizations assessed, 27 received an "acceptable" rating. The Secretariat exceeded its targets related to the utility of the guidance it provides to organizations.

The Secretariat also reviewed the assessment process and renewed the MAF tool to ensure organizations' compliance with key Treasury Board policies and directives. The Secretariat created a new online MAF portal to reduce organizations' reporting burden while leveraging existing central data systems; streamlined the collection process for performance information; and strengthened the quality of information for decision making (e.g., benchmarking).

Unique to this review was the high level of deputy head engagement through PSMAC during the year-long development period, which brought collaboration between the Secretariat and its stakeholders to a new level. Feedback from deputy heads indicated their agreement that advice and direction provided by the Secretariat supports sound management and decision making.

Sub-Program 1.1.3: Service Modernization

Through the Service Modernization sub-program, the Secretariat provides direction and oversight to federal organizations to enhance internal and external service delivery efficiency and to improve service experiences and outcomes for individuals, businesses and employees.

Sub-program 1.1.3 works to promote client-centred service; build operational efficiency through a whole-of-government approach to service delivery; develop a culture of collaboration and service excellence; integrate multi-channel service delivery through effective use of modern technology; and enable the effective use of online technologies, including social media and collaborative technologies. This is accomplished through research, analysis, development and maintenance of policies and related policy instruments, community engagement, and leadership.

The authority for this sub-program is the *Financial Administration Act*.[xxii]

2013–14 Budgetary Financial Resources (dollars)

Planned Spending	Actual Spending	Difference (actual minus planned)
4,811,432	4,713,739	-97,693

2013–14 Human Resources (FTEs)

Planned	Actual	Difference (actual minus planned)
32	20	-12

Actual spending aligned with plans; however, spending on goods and services offset the decrease in salary spending.

Performance Results

Expected Result	Performance Indicators	Targets	Actual Results
Federal organizations are equipped with knowledge and guidance to implement sound service and GC 2.0 management practices[3, xxiii]	Per cent of planned policy activities completed	80%	99%

Performance Analysis and Lessons Learned

The Secretariat exceeded its target for completion of planned policy activities that enhance the efficiency of internal and external service delivery and improve services for citizens, businesses and employees. The Secretariat completed several planned activities including drafting and publishing key policy instruments such as the *Policy on Service*.[xxiv] To respond to the emerging service environment and the increasing use of social media, the Secretariat issued new guidance including the *Standard on Social Media Account Management*,[xxv] the *Guideline on Official Use of Social Media*,[xxvi] the *Policy on Acceptable Network and Device Use*[xxvii] and the *Guideline on Acceptable Network and Device Use*.[xxviii]

Sub-Program 1.1.4: Information Management, Access and Privacy

Through the Information Management, Access and Privacy sub-program, the Secretariat ensures the continual improvement of the management of information across the Government of Canada by providing strategic direction and leadership to federal institutions on record keeping, business intelligence, data management, web content management, access to information, and privacy protection.

Sub-program 1.1.4 is focused on ensuring that information is safeguarded as a public trust and managed as a strategic asset. It further ensures that information is open to the public whenever possible, that Canadians can exercise their right to access and reuse information, and that personal information is protected against unauthorized collection, use and disclosure. The sub-program's objectives are accomplished by developing and maintaining policy instruments, encouraging collaboration between government institutions, monitoring and overseeing activities, providing leadership, and working with partners. This includes community development, learning and outreach activities.

3. GC 2.0 management practices refer to how organizations improve the efficiency, reliability and security of their management and IT infrastructure, increase productivity and support the vision of a 21st century public service as articulated in Blueprint 2020, i.e., using collaborative tools to increase efficiencies, promoting innovation and risk management, and measuring performance.

The authority for this sub-program comes from the *Financial Administration Act*,[xxix] the *Access to Information Act*[xxx] and the *Privacy Act*.[xxxi]

2013–14 Budgetary Financial Resources (dollars)

Planned Spending	Actual Spending	Difference (actual minus planned)
7,496,584	9,307,864	1,811,280

2013–14 Human Resources (FTEs)

Planned	Actual	Difference (actual minus planned)
51	64	13

Actual spending was more than planned largely due to the Open Government initiative and severance and parental leave payments.

Performance Results

Expected Result	Performance Indicators	Targets	Actual Results
Federal organizations are equipped with knowledge and guidance to safeguard information as a public trust, and manage it as a strategic asset	Per cent of planned policy activities completed	80%	88%

Performance Analysis and Lessons Learned

The Secretariat exceeded its target for completion of planned policy activities that support the management of information across the Government of Canada.

The Secretariat successfully completed the five-year review of the *Policy on Information Management*.[xxxii] In addition, it published a new *Standard on Email Management*,[xxxiii] which provides direction on managing email and instant messages, and safeguarding information of business value. Also, draft policy instruments including the *Directive on Open Government* and the *Standard on Digitization of Source Paper Records* were shared on GCpedia.

Sub-Program 1.1.5: Management of Information Technology

Through the Management of Information Technology sub-program, the Secretariat provides federal organizations with strategic direction and leadership on the management of information technology (IT). Its whole-of-government strategies focus on standardizing, consolidating and re-engineering IT systems to enable effective program and service delivery. The Secretariat also

optimizes Government of Canada IT investments through effective management and governance of IT-enabled projects, and supports Shared Services Canada,[xxxiv] a centralized department that provides email, data centre and network services to the largest departments in the Government of Canada.

Sub-program 1.1.5 objectives are achieved through IT frameworks, policies, directives and standards, such as the Treasury Board Information Technology Standards (TBITS), that guide Government of Canada institutions in implementing specific technical issues. The Secretariat monitors departmental implementation of this sub-program through oversight, evaluation and reporting activities, including a challenge function that seeks to ensure best value in IT and web investments on behalf of taxpayers.

The authority for this program is the *Financial Administration Act*.[xxxv]

2013–14 Budgetary Financial Resources (dollars)

Planned Spending	Actual Spending	Difference (actual minus planned)
6,846,402	11,337,985	4,491,583

2013–14 Human Resources (FTEs)

Planned	Actual	Difference (actual minus planned)
51	65	14

Actual spending was more than planned largely due to the Government of Canada Business Transformation Initiative, as well as severance and parental leave payments.

Performance Results

Expected Result	Performance Indicators	Targets	Actual Results
Federal organizations are equipped to move toward standardization and consolidation of the Government of Canada's web presence and IT solutions	Per cent of planned policy activities completed	80%	80%
	Per cent of federal organizations showing progress in aligning with the strategic direction on standardization, consolidation and re-engineering	75%	93%

Performance Analysis and Lessons Learned

Overall, the Secretariat ensured that federal organizations were moving toward standardizing and consolidating their web presence and IT solutions by meeting its target for planned policy activities completed, and substantially exceeding its target for aligning organizations in their strategic management of IT resources.

The Secretariat successfully completed the five-year review of IT policy instruments and drafted new ones to strengthen the IT management regime. The Secretariat also ensured that investments were aligned to government-wide and departmental outcomes, and strengthened the requirements of deputy heads and departmental chief information officers.

To improve clarity, the Secretariat consolidated targeted web standards into a single standard to support policy suite renewal, and monitored compliance with the *Standard on Web Accessibility*.[xxxvi] It also launched the Web Experience Toolkit,[xxxvii] a collection of reusable open source software components that supports the release of the Canada.ca website.[xxxviii]

In addition, as part of its project review and oversight function, the Secretariat updated policy guidance and processes for the Independent Review Program. Ongoing outreach helped enable organizations to use IT project management tools and practices.

The Secretariat promoted the Government of Canada's IT Modernization Agenda to develop a well-informed IT community aligned with government-wide strategic direction. It monitored compliance with the IT Modernization Strategy through web accessibility reports, as well as through the pilot monthly oversight program involving 12 federal organizations.

Sub-Program 1.1.6: Government Security

Through the Government Security sub-program, the Secretariat contributes to improving the Government of Canada's security by supporting departmental and government-wide security management to protect information, assets, individuals and services against internal and external threats. Sub-program 1.1.6 focuses on governance, departmental security management (including cyber security), identity management, individual security screening, physical security, security of information and information technology, security in contracting, and the continuity of government operations and services. These activities enable effective and efficient management of security within departments and throughout government.

The objectives of this sub-program are accomplished through developing and maintaining policy instruments; enabling the security community by providing guidance and sharing best practices; encouraging collaboration between departments; monitoring and overseeing security activities; providing leadership and working with partners; developing a cyber authentication renewal and federating identity program in support of service modernization; and supporting Government of Canada strategic security initiatives, including initiatives related to Canada's Cyber Security Strategy.

The authority for this program derives from the *Financial Administration Act*.[xxxix]

2013–14 Budgetary Financial Resources (dollars)

Planned Spending	Actual Spending	Difference (actual minus planned)
10,940,499	8,515,902	-2,424,597

2013–14 Human Resources (FTEs)

Planned	Actual	Difference (actual minus planned)
48	42	-6

The lapse of funds is predominantly due to staffing and procurement delays on some projects.

Performance Results

Expected Result	Performance Indicators	Targets	Actual Results
Federal organizations and agencies are equipped with knowledge, direction and guidance to implement and evolve sound security management practices	Per cent of planned policy activities completed	80%	84%

Performance Analysis and Lessons Learned

The Secretariat exceeded its target on completion of planned policy activities that enable efficient and effective security modernization. It demonstrated leadership and provided the security community with guidance and leading practices.

Significant progress was made on several fronts, including the *Standard on Security Screening*. Activities were reprioritized to align with the direction of the *Policy on Government Security*.[xl]

The Secretariat conducted an extensive review of policy instruments to better harmonize them with government-wide initiatives and priorities, resulting in a more streamlined policy suite that reflects the current dynamic security environment.

Sub-Program 1.1.7: Communications and Corporate Identity

Through the Communications and Corporate Identity sub-program, the Secretariat helps Government of Canada departments and agencies effectively manage communications and corporate identity within their organizations. Sub-program 1.1.7 is necessary to ensure that federal organizations inform the public of government policies, programs, services and initiatives; consider the public's views and needs in their development; and visually identify government assets and activities through the official symbols of the Government of Canada.

To meet these goals, the Secretariat proposes government-wide policy direction to Treasury Board ministers, implements approved policy instruments, examines the extent to which departments are in compliance with key policy requirements, and takes corrective measures to address compliance issues. To assist compliance with policy requirements, the Secretariat provides policy interpretation, advice and outreach to all government departments and agencies, in particular to communications staff.

The legislative authority for this program is section 7 of the *Financial Administration Act*.[xli]

2013–14 Budgetary Financial Resources (dollars)

Planned Spending	Actual Spending	Difference (actual minus planned)
907,711	972,035	64,324

2013–14 Human Resources (FTEs)

Planned	Actual	Difference (actual minus planned)
10	8	-2

Performance Results

Expected Result	Performance Indicators	Targets	Actual Results
Communications and corporate identity are effectively managed within federal organizations in a manner consistent with the *Communications Policy of the Government of Canada* and the *Federal Identity Program Policy*	Per cent of organizations in compliance with selected requirements of the *Communications Policy of the Government of Canada* and the *Federal Identity Program Policy*, and their related instruments	80%	74%

Performance Analysis and Lessons Learned

Government departments did not meet performance expectations set by the Secretariat in the area of communications and corporate identity. The introduction of a more rigorous assessment methodology, moving from self-assessment to evidence-based assessment of existing data sources, explains the variance. The compliance level attained provides a snapshot of the extent to which institutions effectively manage communications and corporate identity requirements.

Government-wide monitoring of key policy requirements was based on evidence submitted by organizations or available in the public domain. For 2013–14, 74 per cent of organizations complied with selected requirements of the *Communications Policy of the Government of Canada*[xlii] and the *Federal Identity Program Policy*.[xliii]

Sub-Program 1.1.8: Regulatory Management

Through the Regulatory Management sub-program, the Secretariat supports the Treasury Board as a committee of ministers in considering Governor in Council regulations and orders. Regulation is one of the key instruments to advance the government's policy agenda and to fulfill statutory responsibilities through a number of acts to protect the health, safety and security of Canadians, their environment and economy. Regulations must be developed and implemented in a way that reduces burden on business, makes it easier to do business with regulators, and improves service and predictability for all stakeholders. Canada's regulatory policy is the *Cabinet Directive on Regulatory Management*.[xliv]

The Secretariat supports the Treasury Board for the continuum of regulatory development, implementation and monitoring through its three main business lines: 1) Challenge function—regulatory proposals are reviewed on a submission-by-submission basis to ensure quality design; 2) Policy leadership—guidelines and tools are developed to assist departments in complying with the directive when preparing regulatory submissions, including new requirements related to systemic regulatory reforms; and 3) Oversight—ongoing monitoring and reporting of regulatory system performance to support red tape reduction efforts.

2013–14 Budgetary Financial Resources (dollars)

Planned Spending	Actual Spending	Difference (actual minus planned)
5,145,331	4,557,984	-587,347

2013–14 Human Resources (FTEs)

Planned	Actual	Difference (actual minus planned)
31	33	2

Performance Results

Expected Result	Performance Indicators	Targets	Actual Results
Regulations approved by the Governor in Council address risks and limit new administrative burden on business via the application of the reconciliation requirement of the One-for-One Rule	Per cent of regulations approved by the Governor in Council that address risks while controlling administrative burden on business through the One-for-One Rule	90% by March 2015	100%

Performance Analysis and Lessons Learned

The Secretariat exceeded its performance expectations in the area of regulatory management. Federal organizations offset administrative burden on business and eliminated regulations in accordance with the One-for-One Rule while continuing to design regulations that address risk. Since its effective date in 2012 until March 2014, the Rule has resulted in a net annual reduction of almost $21 million in administrative burden on business, an estimated annual savings of 263,000 hours in time spent dealing with regulatory red tape, and a net of 19 federal regulations taken off the books. The Rule continues to play an important role, along with other systemic regulatory reforms, in addressing business irritants and controlling administrative burden arising from regulation. The results demonstrate the Rule's effectiveness in controlling regulatory red tape. Other reforms were also implemented to help reduce administrative burden including the Small Business Lens, forward regulatory plans, and service standards for high-volume regulatory authorizations.

Program 1.2: People Management

The People Management program supports activities of the Treasury Board in its role as the employer of the core public administration. The program's primary objectives are to lead people management and promote leadership excellence, to support human resources infrastructure and to ensure the appropriate degree of consistency in people management across the public service. In certain instances, activities extend beyond the core public administration to separate agencies, members of the Royal Canadian Mounted Police and the Canadian Forces, locally engaged staff, students and appropriation-dependent Crown corporations.

To support deputy heads and provide Parliament and Canadians with a clear view of the overall state of people management, this program enables the development and implementation of direction-setting strategic frameworks and policies for classification, executive management, official languages, and values and ethics; the establishment of people management indicators, measures, oversight and monitoring; and the collection and analysis of reliable and consistent data regarding the public service. This program enables prudent fiscal management of resources in the areas of classification, total compensation (collective bargaining, wages and salaries, terms and conditions of employment, pensions and benefits) and labour relations, and it supports departments in implementing decisions by the Government of Canada regarding expenditures and programs.

Responsibilities in areas other than classification and labour relations are shared with the Expenditure Management program. The People Management program is underpinned by a number of pieces of legislation, which are identified in the *Policy Framework for People Management*[xlv] and the *Policy Framework for the Management of Compensation*.[xlvi]

2013–14 Budgetary Financial Resources (dollars)

Main Estimates	Planned Spending	Total Authorities Available for Use	Actual Spending (authorities used)	Difference (actual minus planned)
51,859,283	51,859,283	58,581,776	57,834,089	5,974,806

2013–14 Human Resources (FTEs)

Planned	Actual	Difference (actual minus planned)
373	405	32

The difference between the amounts under the headings Main Estimates and Total Authorities Available for Use is mainly due to the receipt of severance and parental leave payments, the Workplace Wellness and Productivity Strategy, and the Joint Learning Program. The severance payments accounted for the increase in expenditures over planned. The lapse is attributable to Economic Action Plan measures announced in Budget 2012.

Performance Results

Expected Result	Performance Indicators	Targets	Actual Results
Effective people management in the Government of Canada	Per cent of assessed organizations that obtained an "acceptable" MAF rating for people management	95% by March 2017	94%
	Per cent of assessed organizations that obtained an "acceptable" MAF rating for areas of weakness identified in the previous round of assessment for people management	65%	56%[4]

Performance Analysis and Lessons Learned

In the last round of MAF assessments, 94 per cent of federal organizations achieved an "acceptable" rating for people management, effectively implementing the Common Human Resources Business Process, budgetary reduction commitments and Public Service Employee Survey action plans. In the area of official languages, 97 per cent of organizations received an "acceptable" MAF rating, indicating an extensive commitment to using both official languages.

Through the people management program, the Secretariat continued to support its priority to develop a modern and sustainable approach to human resources management. The Secretariat strengthened workforce planning and performance through extensive preparation for the implementation of the *Directive on Performance Management*[xlvii] on April 1, 2014. As well, it advanced a simplified, integrated and modernized approach to human resources processes via the Common Human Resources Business Process.

Opportunities for improvement were identified in the areas of employee learning, performance and talent management, and workload and workplace planning effectiveness. While there was a substantial increase in the number of organizations that achieved an "acceptable" rating, the Secretariat did not meet its targets. Results were due to changes in the MAF methodology, which raised the minimum score necessary to obtain a rating of "acceptable," and the fact that nine departments assessed in 2012–13 were not assessed in 2013–14.

Sub-Program 1.2.1: Direction Setting

Through the Direction Setting sub-program, the Secretariat ensures that organizations of the core public administration receive high-quality advice, guidance and support for people management and related policy instruments.

4. The MAF assessment scales for people management were adjusted in 2013–14 to reflect the removal of the "strong" rating. MAF assessments were based on administrative data and information requested from the 31 organizations assessed.

Sub-program 1.2.1 includes developing and implementing strategic frameworks; establishing, assessing and monitoring performance expectations; and establishing risk-based policies in areas of employer responsibility.

This sub-program is supported by research, forecasting and business intelligence to enable evidence-based decision making.

2013–14 Budgetary Financial Resources (dollars)

Planned Spending	Actual Spending	Difference (actual minus planned)
20,461,680	19,428,832	-1,032,848

2013–14 Human Resources (FTEs)

Planned	Actual	Difference (actual minus planned)
162	143	-19

Actual spending and FTEs aligned with plans.

Performance Results

Expected Result	Performance Indicators	Targets	Actual Results
Federal organizations are equipped with the knowledge and guidance to address people management priorities	Per cent of people management policy instruments that have been reviewed according to established review cycles	100% by March 2020	100%

Performance Analysis and Lessons Learned

The Secretariat successfully equipped federal organizations to address people management priorities by ensuring that relevant policy instruments were reviewed in accordance with established review cycles. The Secretariat implemented changes to labour relations as outlined in the *Economic Action Plan 2013 Act, No.2*,[xlviii] consolidated labour tribunals to create the Public Service Labour Relations and Employment Board, and modernized the essential services regime and the collective bargaining framework. The Secretariat also worked with bargaining agents to review policy instruments, such as the *Travel Directive*[xlix] and the *Isolated Posts and Government Housing Directive*,[l] and it completed required policy changes to support pay modernization.

Work progressed in consolidating people management policies; 14 policies were consolidated into one with improved flexibilities for deputy heads to exercise their delegated authorities. The Secretariat supported federal organizations in the continued implementation of values and ethics activities. All organizations have demonstrated progress in establishing codes of conduct that conform to the *Values and Ethics Code for the Public Sector*[li] and are engaging in dialogue centred on values and ethics.

Sub-Program 1.2.2: Enabling Infrastructure

Through the Enabling Infrastructure sub-program, the Secretariat guides and supports deputy heads' collective responsibility for putting in place efficient and effective people management through common business processes, information systems, best practice tools and sound data.

The objectives of sub-program 1.2.2 are achieved by strengthening the existing governance of human resources management; championing the human resources functional community; and establishing a broad engagement strategy to facilitate a shift in human resources practices, behaviours and relationships, while leveraging Web 2.0 technology. Defining a common way to deliver human resources services throughout the Government of Canada will establish a comprehensive blueprint for deriving data architecture and definitions.

The Secretariat builds on this foundation by maximizing investments made in information technology solutions for modernizing human resources services and programs and by increasing its capacity to define, capture and measure business intelligence, and understand the perceptions and needs of public servants.

2013–14 Budgetary Financial Resources (dollars)

Planned Spending	Actual Spending	Difference (actual minus planned)
19,529,126	27,877,165	8,348,039

2013–14 Human Resources (FTEs)

Planned	Actual	Difference (actual minus planned)
117	191	74

Actual spending was more than planned mainly due to performance management activities to support the implementation of the *Directive on Performance Management*[lii] and severance and parental leave payments.

Performance Results

Expected Result	Performance Indicators	Targets	Actual Results
Federal organizations are equipped with processes, tools, data and systems to continuously improve their people management practices	Per cent of organizations that have adopted standardized processes, tools, data or systems	100% by March 2020	100% for CHRBP

Performance Analysis and Lessons Learned

The Secretariat supported federal organizations in implementing standardized human resources processes, tools, data and systems to achieve cost and process efficiencies in service delivery across government. A standard human resources system (PeopleSoft 9.1) was released for adoption by 112 federal organizations over the next five years. In 2013–14, fifteen organizations (13.4 per cent) committed to implementing this standard system during the next fiscal year.

Full implementation of the Common Human Resources Business Process (CHRBP) across government was achieved by March 31, 2014. A key concept embedded in the CHRBP initiative during 2013–14 was the recognition, both formal and informal, of employee contributions.

The Secretariat completed the infrastructure to build public service–wide capacity for the systematic and consistent implementation of the *Directive on Performance Management*.[liii] It provided mandatory training for all managers and supervisors, and developed guides and standardized tools to support managers in capturing employee performance, reporting on results and effectively managing performance.

Sub-Program 1.2.3: Comprehensive Management of Compensation

Through the Comprehensive Management of Compensation sub-program, the Secretariat provides advice to the Treasury Board, the Department of Finance Canada, the Privy Council Office and other federal organizations in support of the Treasury Board's management office, employer and budgeting roles.

Comprehensive compensation management encompasses wages and other cash compensation, including pay equity and equitable compensation. It involves establishing and maintaining public service pensions and benefits and other non-monetary forms of compensation, such as terms and conditions of employment and other related workplace policies.

The Secretariat develops plans and strategies related to total compensation through collective bargaining; external, independent advisory committees; and active stakeholder engagement with organizations, bargaining agents and separate agencies, the Canadian Forces and the Royal Canadian Mounted Police. This allows the Government of Canada to appropriately recruit and retain its workforce. To support consistency and results, the Secretariat performs an oversight and performance management function in applying its workforce policies to ensure program delivery standards for all employees, including executives.

2013–14 Budgetary Financial Resources (dollars)

Planned Spending	Actual Spending	Difference (actual minus planned)
11,868,477	10,528,092	-1,340,385

2013–14 Human Resources (FTEs)

Planned	Actual	Difference (actual minus planned)
94	71	-23

Actual spending was less than planned mainly due to Economic Action Plan measures announced in Budget 2012.

Performance Results

Expected Result	Performance Indicators	Targets	Actual Results
The comprehensive management of compensation supports the Government of Canada to meet its objectives for sustainable recruitment and retention and to fulfill its employer obligations	Per cent of government objectives met in the areas of recruitment and retention or employer obligations	100% by March 2020	100% of the PSHCP initiative completed

Performance Analysis and Lessons Learned

The Secretariat is committed to achieving comprehensive compensation management by March 2020 to meet its objectives for sustainable recruitment and retention, and fulfill its employer obligations. As a first step, the Secretariat met its target to complete all elements of the Public Service Health Care Plan (PSHCP) initiative in 2013–14.

In March, the Secretariat led the process for negotiating changes to the PSHCP with bargaining agents, pensioner representatives and the government. Based on estimates, these changes—the transition to equal cost-sharing of contributions, the revision of eligibility requirements for retired employees, and the inclusion of all plan members in benefit enhancements—will result in

savings of roughly $6.7 billion over six years under accrual accounting. The government is committed to supporting the health and wellness of employees and retirees while ensuring that the PSHCP continues to be affordable, sustainable and comparable with other employer-sponsored health care plans in Canada.

The Secretariat's commitment to comprehensive compensation management involves a wide range of initiatives and activities, including expenditure and strategic management, pensions and benefits, disability and sick leave management, and job classification renewal. Ongoing efforts have resulted in gradual improvements, with delivery support from other departments such as Public Works and Government Services Canada.[liv] For example, modernizing the government's human resources regime and controlling the wage bill is ongoing. Additionally, the Secretariat continued development of a compensation strategy to align the core public administration, the Canadian Forces,[lv] the RCMP[lvi] and the separate agencies.

Regarding pensions, the Secretariat developed an action plan to address recommendations from the performance audit of public sector pension plans, which was completed by the Office of the Auditor General on January 17, 2014.

Program 1.3: Expenditure Management

The Expenditure Management Program aims to align resources to achieve government priorities in a way that maximizes value for money and provides a whole-of-government perspective on matters related to direct program spending.

Working with appropriated organizations and most Crown corporations, the Secretariat undertakes the review, analysis and challenge of plans and proposals that involve federal spending. This is achieved by developing expenditure forecasts and strategies, management of total compensation and promoting results-based management.

This work, as well as the production of government Estimates documents and reporting to Parliament, forms part of the Expenditure Management System. This is the framework for developing and implementing the government's spending plans and priorities within the limits established by the budget in coordination with the Department of Finance Canada[lvii] and the Privy Council Office.[lviii]

The primary legislation underpinning program activities is the *Financial Administration Act*,[lix] as well as the appropriation acts associated with the Estimates.

2013–14 Budgetary Financial Resources (dollars)

Main Estimates	Planned Spending	Total Authorities Available for Use	Actual Spending (authorities used)	Difference (actual minus planned)
32,866,405	32,866,405	36,724,338	35,573,464	2,707,059

2013–14 Human Resources (FTEs)

Planned	Actual	Difference (actual minus planned)
271	258	-13

The difference between the amounts under the headings Main Estimates and Total Authorities Available for Use is mainly due to transfers from Treasury Board central Votes for severance and parental leave payments. The severance payments accounted for the increase in expenditures. The year-end surplus is due to project and staffing delays.

Performance Results

Expected Result	Performance Indicators	Targets	Actual Results
Government expenditures facilitate the achievement of government priorities in a prudent, effective and accountable manner	Per cent of federal organizations that obtained an "acceptable" rating for managing for results	80%	74%
	Per cent of large organizations that obtained an "acceptable" rating for quality and use of evaluation	75%	97%
	Per cent of organizations whose year-end expenditures are within the targeted range of planned expenditures (15%)	80%	70%

Performance Analysis and Lessons Learned

The *Policy on Management, Resources and Results Structures*[ix] supports the development of a common government-wide approach to identify programs and collect, manage, and report on financial and non-financial information related to those programs. Seventy-two organizations participated in the Management, Resources and Results Structures (MRRS) amendment process. Of these, 74 per cent obtained an "acceptable" rating because their PAA and Performance Measurement Framework (PMF) were deemed to be compliant with the MRRS policy. The Secretariat continued to work with organizations to improve and strengthen their PAAs and PMFs through targeted outreach and engagement.

For quality and use of evaluation, 97 per cent of large organizations received an "acceptable" rating overall as part of their assessment under the MAF process. As the function has matured in the Government of Canada, evaluations have improved in quality in terms of addressing reporting requirements, including core issues and the logical flow of findings, conclusions and recommendations. Further, improved processes have been put in place to ensure that evaluations are available for use in expenditure management, public reporting, and program or policy improvements. Large organizations increasingly use evaluations as a source of information for evidence-based decision making to achieve government priorities.

Seventy per cent of federal organizations' actual expenditures were within their targeted range of planned expenditures. While this result represents an improvement from 67 per cent in 2012–13, it still remains 10 percentage points below the stated target. The variance reflects reductions in actual spending, in response to changing government priorities as outlined in Economic Action Plan 2012;[lxi] management of expenditures; and program and project delays, among other considerations. Organizations are expected to explain significant variances between their planned and actual program spending in their respective 2013–14 Departmental Performance Reports.

Sub-Program 1.3.1: Results-Based Expenditure Management

Through the Results-Based Expenditure Management sub-program, the Secretariat aims to ensure that program spending focuses on results, provides value for taxpayers' money and aligns with government priorities.

The Secretariat undertakes outreach activities, provides guidance and assesses performance so that federal organizations are equipped with the knowledge, tools and resources needed to manage for results. The Secretariat also supports reviews of government spending to drive excellence in program performance and services to Canadians, and to ensure value for money.

The *Policy on Management, Resources and Results Structures*[lxii] and the *Policy on Evaluation*[lxiii] underpin this sub-program.

2013–14 Budgetary Financial Resources (dollars)

Planned Spending	Actual Spending	Difference (actual minus planned)
4,576,596	5,017,865	441,269

2013–14 Human Resources (FTEs)

Planned	Actual	Difference (actual minus planned)
41	42	1

Performance Results

Expected Result	Performance Indicators	Targets	Actual Results
Departments and agencies are equipped with the tools and guidance they need to manage for results	Per cent of federal organizations that "mostly" or "strongly" agree the tools or guidance received from results-based management are useful	80%	60%
	Per cent of large organizations that obtained an "acceptable" MAF rating for the use of evaluations to support decision making	75%	100%

Performance Analysis and Lessons Learned

Based on feedback received from 33 federal organizations, approximately two thirds agreed that the tools provided by the Secretariat for facilitating the implementation of MRRS are useful (e.g., website information, instructions, the approval guide); more than half agreed that the guidance received is useful (e.g., training sessions, workshops, one-on-one analyst interaction). Taken together, these results represent an 18-per-cent drop from 2012–13 (i.e., from 78 per cent to roughly 60 per cent). No respondents indicated that they strongly or mostly disagreed that the tools and guidance received are useful.

Federal organizations acknowledged the general usefulness of results-based management tools and guidance in providing overall direction and timelines; however, the variance of 20 percentage points from the target is substantial and can be attributed to a desire for more detailed guidance in support of new requirements. The Secretariat has implemented measures to strengthen organizational engagement, especially regarding new requirements, and continues to improve its guidance and outreach with federal organizations.

In 2013–14, all large federal organizations were rated overall as "acceptable" for the use of evaluation to support decision making, inform Treasury Board submissions, report on expenditures, and improve policies and programs.

Sub-Program 1.3.2: Expenditure Management Advice and Reporting

Through the Expenditure Management Advice and Reporting sub-program, the Secretariat supports sound decision making by providing reliable, detailed and timely information and by reporting on spending and resource allocation.

In support of the Treasury Board's budget management role in the government-wide expenditure cycle (i.e., expenditure planning, resource allocation and decision making), the Secretariat provides independent analysis and advice to the Treasury Board and exercises a challenge function for expenditure and other proposals from federal organizations.

The Secretariat also develops departmental and whole-of-government views of expenditure management and provides support during the annual budget process, as well as advice on access to the Treasury Board's central Votes and management reserve. The Secretariat leads the process for obtaining parliamentary approval of appropriation acts by preparing the government's Main and Supplementary Estimates for tabling in the House of Commons; explaining Estimates requirements to parliamentary committees; and providing ongoing guidance and strategic advice to government departments and agencies in preparing their Reports on Plans and Priorities and Departmental Performance Reports.

This sub-program also includes reporting to Parliament and Canadians more broadly at the whole-of-government level.

2013–14 Budgetary Financial Resources (dollars)

Planned Spending	Actual Spending	Difference (actual minus planned)
20,797,508	21,116,778	319,270

2013–14 Human Resources (FTEs)

Planned	Actual	Difference (actual minus planned)
170	147	-23

Performance Results

Expected Result	Performance Indicators	Targets	Actual Results
Decision makers have the necessary financial and non-financial information to make departmental and government-wide expenditure management decisions	Per cent of Secretariat officials with direct access to tools presenting integrated departmental and government-wide expenditure management information	80%	100%
	Per cent of expenditure management reporting targets achieved	100%	100%

Performance Analysis and Lessons Learned

In support of informed decision making, the Secretariat exceeded expectations in providing tools to access integrated departmental and government-wide expenditure management information, both financial and non-financial. In April 2013, the Secretariat launched the TBS InfoBase,[lxiv] a searchable online database that provides quick and easy access to detailed information on government spending, including current and historical financial information for all organizations that received government appropriations. The TBS InfoBase presents a comprehensive government-wide picture through comparative analysis of data from all federal organizations. The Secretariat also met its expenditure management reporting targets by posting the Estimates to the website when documents were tabled in Parliament.

Sub-Program 1.3.3: Compensation Expenditure Management

Through the Compensation Expenditure Management sub-program, the Secretariat provides advice to the Treasury Board, the Department of Finance Canada, the Privy Council Office and other federal organizations in support of the Treasury Board's role in managing total compensation expenditures across the federal government. This role includes identifying total compensation and pensions and benefits cost pressures.

The Secretariat develops analysis and recommendations for managing compensation, including wages and other cash compensation, pensions and insurance benefits, and paid time off. As part of this sub-program, the Secretariat also provides advice on managing the compensation reserve.

2013–14 Budgetary Financial Resources (dollars)

Planned Spending	Actual Spending	Difference (actual minus planned)
7,492,301	9,438,821	1,946,520

2013–14 Human Resources (FTEs)

Planned	Actual	Difference (actual minus planned)
60	69	9

Actual spending was more than planned due to the necessary internal reallocation of funds required in support of Classification Program activities.

Performance Results

Expected Result	Performance Indicators	Targets	Actual Results
The Government of Canada is able to manage compensation expenditures in a way that is consistent with the principles of external comparability, internal relativity, performance and affordability identified in the *Policy Framework for the Management of Compensation*	Per cent of compensation decisions that are affordable and that support alignment with the external market	90%	88%

Performance Analysis and Lessons Learned

Overall, the Government of Canada has managed compensation expenditures that are affordable and closely aligned with the external market. Most core public administration groups that have reached settlements are covered by collective agreements in line with pattern economic wage increases, i.e., 2011–12 (1.75 per cent), 2012–13 (1.5 per cent) and 2013–14 (2.0 per cent). Some groups received higher settlements due to specific circumstances (e.g., arbitral awards) or to address recruitment and retention issues, consistent with the compensation policy framework.

Program 1.4: Financial Management

The Financial Management program provides oversight and direction to federal organizations on improving the stewardship of taxpayers' dollars and government assets. The program works to strengthen financial management, internal audit, management of real property and materiel, investment planning, project management and procurement across the federal public service.

Program objectives are accomplished by providing direction to departments; demonstrating leadership; developing and maintaining policies, guidance and practices; nurturing sustainable and professional communities (e.g., finance, procurement, audit); and helping improve government operations. The primary legislation issuing program authority is the *Financial Administration Act*.[lxv]

2013–14 Budgetary Financial Resources (dollars)

Main Estimates	Planned Spending	Total Authorities Available for Use	Actual Spending (authorities used)	Difference (actual minus planned)
32,613,027	32,613,027	32,869,903	31,291,934	-1,321,093

2013–14 Human Resources (FTEs)

Planned	Actual	Difference (actual minus planned)
224	195	-29

A minor increase is showing in the amount under the heading Total Authorities Available for Use compared with the amount under Main Estimates. Actual spending was less than planned due to project and staffing delays.

Performance Results

Expected Result	Performance Indicators	Targets	Actual Results
Sound, government-wide comptrollership	Per cent of federal organizations that obtained an "acceptable" MAF rating for financial management and control, internal audit, and management of acquired services and assets	85%	90%

Performance Analysis and Lessons Learned

Federal organizations continued to make progress and exceed expectations on financial management and control, internal audit, and management of acquired services and assets (an improvement of six percentage points from 2012–13). The Secretariat supports organizations throughout by developing sound, government-wide comptrollership and providing additional support to organizations that encounter challenges.

Sub Program 1.4.1: Financial Management, Oversight and Reporting

Through the Financial Management, Oversight and Reporting sub-program, the Secretariat seeks to strengthen financial management, oversight of financial performance in departments and agencies, and financial reporting in the Government of Canada. The Secretariat establishes performance expectations for effective financial management and assists departments and agencies in achieving these expectations.

The Secretariat provides advice on the interpretation of financial policy instruments, clarifies the roles and responsibilities of policy stakeholders, monitors compliance with policy instruments and reviews government financial statements to ensure they comply with accounting standards. It also provides enabling functions, community development and capacity building.

These activities are ultimately intended to improve the financial management function across government, as well as the quality and timeliness of the financial information provided to parliamentarians and Canadians on the state of government-wide financial results.

2013–14 Budgetary Financial Resources (dollars)

Planned Spending	Actual Spending	Difference (actual minus planned)
14,777,465	16,609,521	1,832,056

2013–14 Human Resources (FTEs)

Planned	Actual	Difference (actual minus planned)
107	86	-21

Actual spending was higher than planned due to the Financial Management Transformation Initiative. This initiative is a multi-year effort to improve the quality and availability of decision-making information by bringing more commonality to financial management and materiel systems, standardizing processes and information, and resetting the fundamentals of financial management.

Performance Results

Expected Results	Performance Indicators	Targets	Actual Results
Federal organizations are equipped to implement and sustain performance in financial management, oversight and reporting	Per cent of federal organizations that obtained an "acceptable" MAF rating for financial management and control	85%	100%

Performance Analysis and Lessons Learned

All assessed organizations obtained an "acceptable" overall rating in the MAF for financial management and control, which exceeded expectations. In particular, large organizations are at, or nearing, the ongoing monitoring stage in the assessment of their internal control systems. The MAF results indicate that sound financial management and stewardship practices are in place in federal organizations that represent more than 80 per cent of government expenditures.

The Secretariat continued to monitor the reliability and timeliness of financial information provided to support the Public Accounts of Canada and *The Fiscal Monitor*.[lxvi] For the finance community, the Secretariat advanced community development, capacity building and learning. The Secretariat also focused on talent management to strengthen the stewardship of financial resources by fostering the development of well-qualified and experienced candidates that can serve as chief financial officers.

Sub-Program 1.4.2: Internal Audit

Through the Internal Audit sub-program, the Secretariat provides leadership in applying the internal audit function across government and promotes independent audit assurance through internal audit practices. The Secretariat establishes performance expectations for effective internal audit. It assists departments and agencies in achieving these expectations by providing them with advice on the interpretation of the *Policy on Internal Audit*,[lxvii] clarifying the roles and responsibilities of policy stakeholders and monitoring compliance.

To further strengthen the internal audit function government-wide, the Secretariat promotes professionalism and capacity building in the internal audit community and supports the recruitment, appointment and development of external audit committee members. The Secretariat also leads horizontal audits in large departments and agencies; performs horizontal and core control audits in small departments and agencies; and, since April 2012, provides internal audit services to the regional development agencies.

The Secretariat performs this work to increase and strengthen stewardship, accountability, risk management, governance and internal controls within departments and agencies across the federal government.

2013–14 Budgetary Financial Resources (dollars)

Planned Spending	Actual Spending	Difference (actual minus planned)
9,623,246	7,185,215	-2,438,031

2013–14 Human Resources (FTEs)

Planned	Actual	Difference (actual minus planned)
62	60	-2

Actual spending was less than planned due to the transfer of funding to the Financial Management, Oversight and Reporting sub-program in support of the Financial Management Transformation Initiative, as well as due to staffing delays.

Performance Results

Expected Results	Performance Indicators	Targets	Actual Results
Internal audit functions in federal organizations provide independent assurance to their deputy heads on governance, risk management, and control processes	Per cent of federal organizations that obtained an "acceptable" MAF rating for the effective delivery of internal audit services	90%	94%
	Per cent of federal organizations that received a "generally conforms" rating on a practice inspection	95%	97%

Performance Analysis and Lessons Learned

The Secretariat established performance expectations for effective internal audit and provided advice to federal organizations in achieving expectations. Ninety-four per cent of organizations achieved a MAF rating of "acceptable" for internal audit services, exceeding the Secretariat's target by four percentage points.

All federal organizations developed risk-based audit plans and implemented over 85 per cent of planned internal audits. Internal audit regimes are increasingly using technology in a more efficient manner. The number of organizations employing new technologies in conducting audits has grown from 8 organizations in 2009 to 25 this year.

All federal organizations are required by the Treasury Board *Policy on Internal Audit*[lxviii] and the *Internal Auditing Standards for the Government of Canada*[lxix] to conduct a practice inspection, an independent quality assurance assessment to determine compliance with professional audit standards, at least every five years. Of the 39 organizations that completed a practice inspection, 97 per cent achieved a rating of "generally conforms" (the highest rating), exceeding the target of 95 per cent.

Sub-Program 1.4.3: Assets and Acquired Services

Through the Assets and Acquired Services sub-program, the Secretariat monitors performance on the management of real property, materiel, procurement, projects and investment planning. The Secretariat provides leadership and oversight to inform decision making by ministers and officials in central agencies and departments. It develops and implements Treasury Board's policies to support efficient management of public assets and acquired services.

To help departments achieve performance expectations, the Secretariat provides advice on the interpretation of policies and standards, monitors compliance and facilitates capacity development within the relevant functional communities.

2013–14 Budgetary Financial Resources (dollars)

Planned Spending	Actual Spending	Difference (actual minus planned)
8,212,316	7,497,198	-715,118

2013–14 Human Resources (FTEs)

Planned	Actual	Difference (actual minus planned)
55	49	-6

Performance Results

Expected Result	Performance Indicators	Targets	Actual Results
Federal organizations have the tools and policies they need to implement and sustain effective acquired services and asset management practices and performance	Per cent of large federal organizations that have an approved or acknowledged investment plan	100%	96%
	Per cent of small federal organizations that have an approved or acknowledged investment plan	100%	62%

Performance Analysis and Lessons Learned

Federal organizations with investment plans continue to display progress in the integration and coordination of resource allocation decisions. Organizations have strengthened governance and accountability for investment planning and have improved the alignment of investment planning with program outcomes and their priorities.

Approximately 95 per cent of the government's spending on assets and acquired services is now supported by an effective regime for planning and decision making. Ninety-six percent of large federal organizations (80 per cent in 2012–13) and 62 per cent of small organizations, an improvement from 60 per cent in 2012–13, have an approved investment plan.

Program 1.5: Government-Wide Funds and Public Service Employer Payments

The Government-Wide Funds and Public Service Employer Payments program accounts for funds that are held centrally to supplement other appropriations, from which allocations are made to, or payments and receipts are made on behalf of, other federal organizations. These funds supplement the standard appropriations process and meet certain responsibilities of the Treasury Board as the employer of the core public administration, including employer obligations under the public service pension and benefits plans.

The administration of these funds falls under the Expenditure Management program and the People Management program, but their financial resources are shown separately in the Program Alignment Architecture for visibility and reporting purposes.

2013–14 Budgetary Financial Resources (dollars)

Main Estimates	Planned Spending	Total Authorities Available for Use	Actual Spending (authorities used)	Difference (actual minus planned)
5,420,474,397	5,420,474,397	4,124,513,261	2,629,221,633	-2,791,252,764

This program consists of two components.

Government-Wide Funds (Central Votes) (dollars)

2013–14 Main Estimates	2013–14 Planned Spending	2013–14 Total Authorities Available for Use	2013–14 Actual Spending (authorities used)	2013–14 Difference (actual minus planned)
3,153,193,000	3,153,193,000	1,413,244,675	0	-3,153,193,000

This component of the program pertains to centrally managed funds administered by the Secretariat on behalf of other departments and agencies. Planned spending (equal to Main Estimates) was $3.2 billion.

Each year, Parliament approves the funding authorities for these Votes within the Secretariat's reference levels. However, throughout the year, the amounts for these Votes are distributed to other departments and agencies. Expenditures appear in their operating Votes, and Secretariat authorities are reduced accordingly. Any unused authorities lapse at year-end.

Public Service Employer Payments (dollars)

2013–14 Main Estimates	2013–14 Planned Spending	2013–14 Total Authorities Available for Use	2013–14 Actual Spending (authorities used)	2013–14 Difference (actual minus planned)
2,267,281,397	2,267,281,397	2,711,268,586	2,629,221,633	361,940,236

This component of the program pertains to group insurance and benefit programs including statutory items. Planned spending (equal to Main Estimates) was $2.3 billion.

During the year, authorities were increased by $0.4 billion for a statutory item related to an actuarial adjustment of the *Public Service Superannuation Act* (PSSA). Year-end expenditures were less than total authorities by approximately $82 million. This difference was due to surpluses in the Public Service Health Care Plan attributable to greater savings from cost-containment measures than originally forecasted.

2013–14 Human Resources (FTEs)

Planned	Actual	Difference (actual minus planned)
N/A	N/A	N/A

Performance Results

Expected Result	Performance Indicators	Targets	Actual Results
Allocations, payments and receipts managed by the Secretariat are made, as required	Per cent of allocations and payments made as required	100%	100%

Performance Analysis and Lessons Learned

Planned spending included $3.2 billion for government-wide funds in Treasury Board Votes 5, 10, 25, 30 and 33, as well as $2.3 billion for public service employer payments for Vote 20 and for payments made under the *Public Service Pension Adjustment Act*.

The authorities for Votes 5, 10, 25, 30, and 33 totalled $1.4 billion at the end of the fiscal year. The Secretariat received approximately $3.1 billion in Main Estimates and $1.4 billion through the year in Supplementary Estimates, of which $3.1 billion was redistributed to federal organizations. The Secretariat does not include the redistributed amount in its actual spending.

The Secretariat's actual spending included $2.6 billion in Treasury Board Vote 20 for public service employer payments and statutory items for payments made under the *Public Service Pension Adjustment Act*, and employer contributions made under the *Public Service Superannuation Act*[lxx] and other retirement acts and the *Employment Insurance Act*.[lxxi]

Program 1.6: Internal Services

Internal Services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are Management and Oversight Services, Communications Services, Legal Services, Human Resources Management Services, Financial Management Services, Information Management Services, Information Technology Services, Real Property Services, Materiel Services, Acquisition Services and Other Administrative Services. Internal Services include only those activities and resources that apply across an organization, and not those provided specifically to a program.

2013–14 Budgetary Financial Resources (dollars)

Main Estimates	Planned Spending	Total Authorities Available for Use	Actual Spending (authorities used)	Difference (actual minus planned)
71,245,143	71,245,143	88,581,476	80,724,486	9,479,343

2013–14 Human Resources (FTEs)

Planned	Actual	Difference (actual minus planned)
606	616	10

The difference between the amounts under the headings Main Estimates and Total Authorities Available for Use is mainly due to transfers from Treasury Board central Votes for severance and parental leave payments, the Workspace Renewal Initiative and the Workplace Wellness and Productivity Strategy. The year-end surplus is predominantly due to the frozen amount for litigation costs and delays in projects and staffing.

Section III: Supplementary Information

Financial Statements Highlights

The highlights presented in this section are drawn from the Secretariat's financial statements and are prepared on an accrual basis. These financial statements have been prepared using Government of Canada accounting policies, which are based on Canadian public sector accounting standards.

The variance between the figures that follow and the figures provided in other sections of this report relate to such items as non-respendable revenues, services without charge received from other government departments, amortization and accrued liability adjustments.

Treasury Board of Canada Secretariat
Condensed Statement of Operations and Departmental Net Financial Position
(unaudited)
For the Year Ended March 31, 2014
(dollars)

	2013–14 Planned Results	2013–14 Actual	2012–13 Actual	Difference (2013–14 actual minus 2013–14 planned)	Difference (2013–14 actual minus 2012–13 actual)
Total expenses	2,968,686,941	2,959,400,132	2,784,834,031	-9,286,809	174,566,101
Total net revenues	13,690,701	10,480,950	10,524,573	-3,209,751	-43,623
Net cost of operations before government funding and transfers	2,954,996,240	2,949,030,630	2,775,529,333	-5,965,610	173,501,297
Departmental net financial position	-55,932,258	-79,040,774	-23,758,925	-23,108,516	-55,281,849

Note:

Refer to financial statements for further detail.

The Secretariat's expenses include $2.6 billion for government-wide programs such as the employer's share of the Public Service Health Care Plan, the Public Service Dental Care Plan, and other insurance and pension programs. Revenues of $10.5 million are mainly comprised of government-wide parking revenues, internal support services offered to other departments, and the recovery of Public Service Pension Plan administration costs.

The increase in total actual expenses in 2013–14 of $175 million as compared with 2012–13 actuals is mainly due to an increase in payments for government-wide programs, such as the employer's share of the Public Service Health Care Plan and the Pensioners' Dental Care Plan, and group disability and life insurance premiums and accrued expenses related to claims against the Crown. The increase is partially offset by reductions attributable to the Economic Action Plan 2012 cost-containment measures and the effect of capital asset writeoffs in 2012–13.

Treasury Board of Canada Secretariat
Condensed Statement of Financial Position (unaudited)
As at March 31, 2014
(dollars)

	2013–14	2012–13	$ Difference (2013–14 minus 2012–13)
Total liabilities	536,281,794	478,639,451	57,642,343
Total net financial assets	444,376,578	446,774,005	-2,397,427
Departmental net debt	91,905,216	31,865,446	60,039,770
Total non-financial assets	12,864,442	8,106,521	4,757,921
Departmental net financial position	-79,040,774	-23,758,925	-55,281,849

Note:
Refer to financial statements for further detail.

The Secretariat's assets consist mainly of accounts receivable from other government departments and agencies. Its liabilities consist mainly of accounts payable to these government organizations, and of accrued amounts related to claims for benefits under the Public Service Health Care Plan, the Public Service Dental Care Plan and the Pensioners' Dental Services Plan.

The increase in total liabilities, the departmental net debt and the departmental net financial position are mainly explained by an increase in accounts payable and accrued liabilities ($73 million), which is partially offset by a decrease in employee future benefits ($15.3 million).

Financial Statements

See the complete Treasury Board of Canada Secretariat Financial Statements for the Year Ended March 31, 2014,[lxxii] which include the Statement of Management Responsibility Including Internal Control Over Financial Reporting and its Annex for fiscal year 2013–14.

Supplementary Information Tables

The supplementary information tables listed in the *2013–14 Departmental Performance Report* can be found on the Treasury Board of Canada Secretariat's website.

- Departmental Sustainable Development Strategy;
- Horizontal Initiatives;
- Internal Audits and Evaluations;
- Response to Parliamentary Committees and External Audits;
- Sources of Respendable and Non-Respendable Revenue;
- Status Report on Projects Operating With Specific Treasury Board Approval; and
- User Fees Reporting

Tax Expenditures and Evaluations

The tax system can be used to achieve public policy objectives through the application of special measures such as low tax rates, exemptions, deductions, deferrals and credits. The Department of Finance Canada publishes cost estimates and projections for these measures annually in the *Tax Expenditures and Evaluations*[lxxiii] publication. The tax measures presented in the Tax Expenditures and Evaluations publication are the responsibility solely of the Minister of Finance.

Section IV: Organizational Contact Information

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Appendix: Definitions

appropriation: Any authority of Parliament to pay money out of the Consolidated Revenue Fund.

budgetary expenditures: Include operating and capital expenditures; transfer payments to other levels of government, organizations or individuals; and payments to Crown corporations.

Departmental Performance Report: Reports on an appropriated organization's actual accomplishments against the plans, priorities and expected results set out in the corresponding Reports on Plans and Priorities. These reports are tabled in Parliament in the fall.

full-time equivalent: Is a measure of the extent to which an employee represents a full person-year charge against a departmental budget. Full-time equivalents are calculated as a ratio of assigned hours of work to scheduled hours of work. Scheduled hours of work are set out in collective agreements.

Government-wide outcomes: A set of 16 high-level objectives defined for the government as a whole, grouped in four spending areas:[lxxiv] economic affairs, social affairs, international affairs and government affairs.

Management, Resources and Results Structure: A comprehensive framework that consists of an organization's inventory of programs, resources, results, performance indicators and governance information. Programs and results are depicted in their hierarchical relationship to each other and to the Strategic Outcome(s) to which they contribute. The Management, Resources and Results Structure is developed from the Program Alignment Architecture.

non-budgetary expenditures: Include net outlays and receipts related to loans, investments and advances, which change the composition of government-wide financial assets.

performance: What an organization did with its resources to achieve its results, how well those results compare to what the organization intended to achieve and how well lessons learned have been identified.

performance indicator: A qualitative or quantitative means of measuring an output or outcome, with the intention of gauging the performance of an organization, program, policy or initiative respecting expected results.

performance reporting: The process of communicating evidence-based performance information. Performance reporting supports decision making, accountability and transparency.

planned spending: For Reports on Plans and Priorities (RPPs) and Departmental Performance Reports (DPRs), planned spending refers to those amounts that receive Treasury Board approval by February 1. Therefore, planned spending may include amounts incremental to planned expenditures presented in the Main Estimates.

A department is expected to be aware of the authorities that it has sought and received. The determination of planned spending is a departmental responsibility, and departments must be able to defend the expenditure and accrual numbers presented in their RPPs and DPRs.

plans: The articulation of strategic choices, which provides information on how an organization intends to achieve its priorities and associated results. Generally a plan will explain the logic behind the strategies chosen and tends to focus on actions that lead up to the expected result.

priorities: Plans or projects that an organization has chosen to focus and report on during the planning period. Priorities represent the things that are most important or what must be done first to support the achievement of the desired Strategic Outcome(s).

program: A group of related resource inputs and activities that are managed to meet specific needs and achieve intended results and that are treated as a budgetary unit.

results: An external consequence attributed, in part, to an organization, policy, program or initiative. Results are not within the control of a single organization, policy, program or initiative; instead they are within the area of the organization's influence.

Program Alignment Architecture: A structured inventory of an organization's programs depicting the hierarchical relationship between programs and the Strategic Outcome(s) to which they contribute.

Report on Plans and Priorities: Provides information on the plans and expected performance of appropriated organizations over a three-year period. These reports are tabled in Parliament each spring.

Strategic Outcome: A long-term and enduring benefit to Canadians that is linked to the organization's mandate, vision and core functions.

sunset program: A time-limited program that does not have an ongoing funding and policy authority. When the program is set to expire, a decision must be made whether to continue the program. In the case of a renewal, the decision specifies the scope, funding level and duration.

target: A measurable performance or success level that an organization, program or initiative plans to achieve within a specified time period. Targets can be either quantitative or qualitative.

whole-of-government framework: Maps the financial contributions of federal organizations receiving appropriations by aligning their Programs to a set of 16 government-wide, high-level outcome areas, grouped under four spending areas.

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